

Article - Estates and Trusts

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§9–105.

(a) When distribution in kind is made, the personal representative shall execute and deliver an instrument or deed of distribution assigning, transferring, or releasing the assets to the distributee as evidence of the title of the distributee to the property.

(b) Costs payable as a condition of the recordation of a deed shall be paid by the estate.

(c) (1) In this subsection, “consideration” does not include the amount of any obligation under a mortgage or deed of trust encumbering the transferred property.

(2) A recordation tax, transfer tax, or any other State or local excise tax may not be imposed on the transfer by a personal representative of property or an interest in property without consideration or on the recordation of an instrument executed by a personal representative that transfers property or an interest in property without consideration.

(d) In addition to other indexing, any such deed recorded among the land records shall be indexed in the grantor index under the name of the decedent.

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